

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

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December 11, 1946

Alcohol and Tobacco Tax Division
Industry Circular No. 56-46

Restrictions Relative to the Printed
Matter That May Be Placed on Packages
of Tobacco Products

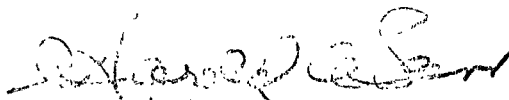
Manufacturers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to direct your attention to certain restrictions relative to the printed matter that may be placed on packages of tobacco products removed for domestic sale or consumption, where the name of an individual company or firm, other than that of the manufacturer of such products, appears on the packages.

2. This Division has been informed that certain manufacturers of cigars are removing taxpaid cigars from their factories in packages bearing printed matter which is misleading to the consumer as to the identity of the manufacturer and, in some cases, the printed matter indicates that domestically manufactured cigars are imported.

3. Sections 26 CFR 270.146 and 275.135 require packages of domestic tobacco products to bear the name and location of the manufacturer or his permit number. In addition, the regulations distinguish between domestic and imported tobacco products by means of appropriate marking requirements. In order to prevent confusion in the marketing of the tobacco products, the statement on a package of tobacco products of domestic manufacture of the name of any person or firm, other than the manufacturer, must be explained either through the use of a phrase in conjunction with such name describing the relationship to the product such as "Sold at retail by _____," "Distributed by _____," "Manufactured for _____," "_____ distributor," or by other appropriate language. In addition, where such words as "importer," "imported," or wording in a foreign language conveying the same meaning, appear on packages of domestic tobacco products, there must also appear a conspicuous statement indicating domestic origin of the product, such as "Made in U. S. A." or "Manufactured in the United States," so as to avoid any misleading inference that the product was imported.

4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.



Harold A. Serr
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